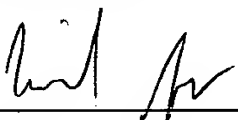


REMARKS

If there are any fees resulting from this communication, please charge the same to our
Deposit Account No. 16-0820, our Order No.33422.

Respectfully submitted,

PEARNE & GORDON LLP

By 
Michael W. Garvey, Reg. No. 35878

526 Superior Avenue East, Suite 1200
Cleveland, Ohio 44114-1484
(216) 579-1700

June 26, 2001

100250-01810000